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December 16, 1997

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Mr. Eugene E. Smary Warner, Norcross & Judd, L.L.P. 900 Old Kent Building 111 Lyon Street, N.W. Grand Rapids, Michigan 49503-2489

Dear Mr. Smary:

Re: Decker Manufacturing Corp./Cooper/Corning

Mr. Kurt Lindland of the EPA called on December 8. He stated that someone on behalf of Cooper and Corning had been telling him that Decker was not responding to requests to coordinate the work at the landfill. I don't know who Mr. Lindland spoke to, but I'm not aware of any such contact. If you are aware of what Mr. Lindland might have been referring to, would you please let me know.

On the substantive question about the landfill, a Decker subsidiary has purchased the Gill property and has a purchase agreement for the Prater property. Closing on the Prater property has been delayed while efforts are made to straighten out a title problem. You may be aware of that title problem already, but as soon as it's straightened out, Decker is prepared to close on the purchase of that property. If it appears that is going to take a long time, other arrangements may be possible while the issue is straightened out.

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As indicated in prior letters to Ms. Price and Mr. Geiger, Decker is prepared to discuss an agreement to move forward.

Yours very truly,

BULLEN, MOILANEN, KLAASEN & SWAN, P.C.

Philip M Moilanen

skn

cc: Kurt Lindland Michael Caldwell Ceil Price Richard Geiger